

Exhibit A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01867.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and Avanix Management LLC Roth 401K Plan, jointly and severally, on its fraud claims in the amount of \$9,611,054.37, plus pre-judgment interest in the amount of \$8,514,760.22, less the amount of \$5,682,042.55 credited against the judgment, for a total judgment of \$12,443,772.04, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01893.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Elizabeth van Merkensteijn and Azalea Pension Plan, jointly and severally, on its fraud claims in the amount of \$4,777,650.44, plus pre-judgment interest in the amount of \$4,656,955.73, less the amount of \$2,954,255.44 credited against the judgment, for a total judgment of \$6,480,350.74, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01866.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants John van Merkensteijn and Basalt Ventures LLC Roth 401K Plan, jointly and severally, on its fraud claims in the amount of \$3,882,781.93, plus pre-judgment interest in the amount of \$3,446,918.34, less the amount of \$2,318,332.65 credited against the judgment, for a total judgment of \$5,011,367.62, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01895.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and Batavia Capital Pension Plan, jointly and severally, on its fraud claims in the amount of \$4,533,987.97, plus pre-judgment interest in the amount of \$4,418,123.63, less the amount of \$2,803,179.48 credited against the judgment, for a total judgment of \$6,148,932.12, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01865.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants John van Merkensteijn and Bernina Pension Plan, jointly and severally, on its fraud claims in the amount of \$8,068,195.02, plus pre-judgment interest in the amount of \$8,152,700.98, less the amount of \$5,076,782.16 credited against the judgment, for a total judgment of \$11,144,113.85, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01904.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Jocelyn Markowitz and Calypso Investments Pension Plan, jointly and severally, on its fraud claims in the amount of \$4,653,104.93, plus pre-judgment interest in the amount of \$4,564,237.51, less the amount of \$2,910,802.80 credited against the judgment, for a total judgment of \$6,306,539.64, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01869.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and Cavus Systems LLC Roth 401(K) Plan, jointly and severally, on its fraud claims in the amount of \$4,229,529.42, plus pre-judgment interest in the amount of \$3,758,780.36, less the amount of \$2,526,604.04 credited against the judgment, for a total judgment of \$5,461,705.73, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01868.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby
ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and Hadron Industries LLC Roth 401(K) Plan, jointly and severally, on its fraud claims in the amount of \$4,254,511.18, plus pre-judgment interest in the amount of \$3,778,692.71, less the amount of \$2,518,159.76 credited against the judgment, for a total judgment of \$5,515,044.13, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01906.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz, John van Merkenstein, and Michelle Investments Pension Plan, jointly and severally, on its fraud claims in the amount of \$10,287,177.58, plus pre-judgment interest in the amount of \$10,564,828.28, less the amount of \$7,521,078.08 credited against the judgment, for a total judgment of \$13,330,927.78, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01894.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants John van Merkensteijn and Omineca Pension Plan, jointly and severally, on its fraud claims in the amount of \$12,619,713.61, plus pre-judgment interest in the amount of \$11,389,363.48, less the amount of \$8,331,085.66 credited against the judgment, for a total judgment of \$15,677,991.43, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01911.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz, John van Merkensteijn, and Remece Investments LLC Pension Plan, jointly and severally, on its fraud claims in the amount of \$8,060,867.23, plus pre-judgment interest in the amount of \$8,184,730.51, less the amount of \$5,919,124.34 credited against the judgment, for a total judgment of \$10,326,473.40, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01898.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and RJM Capital Pension Plan, jointly and severally, on its fraud claims in the amount of \$8,292,536.82, plus pre-judgment interest in the amount of \$8,421,653.60, less the amount of \$5,275,064.56 credited against the judgment, for a total judgment of \$11,439,125.86, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01896.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and Routt Capital Pension Plan, jointly and severally, on its fraud claims in the amount of \$9,142,670.63, plus pre-judgment interest in the amount of \$8,306,560.29, less the amount of \$5,435,440.68 credited against the judgment, for a total judgment of \$12,013,790.25, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01871.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants John van Merkensteijn and Starfish Capital Management LLC Roth 401(K) Plan, jointly and severally, on its fraud claims in the amount of \$200,266.25, plus pre-judgment interest in the amount of \$186,115.93, less the amount of \$121,056.01 credited against the judgment, for a total judgment of \$265,326.16, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01930.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants John van Merkensteijn and Tarvos Pension Plan, jointly and severally, on its fraud claims in the amount of \$5,023,733.28, plus pre-judgment interest in the amount of \$4,929,770.86, less the amount of \$3,143,266.93 credited against the judgment, for a total judgment of \$6,810,237.21, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01873.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants John van Merkensteijn and Voojo Productions LLC Roth 401(K) Plan, jointly and severally, on its fraud claims in the amount of \$6,764,499.49, plus pre-judgment interest in the amount of \$5,992,863.19, less the amount of \$3,999,151.72 credited against the judgment, for a total judgment of \$8,758,210.95, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01924.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz, John van Merkensteijn, and Xiphias LLC Pension Plan, jointly and severally, on its fraud claims in the amount of \$9,932,950.26, plus pre-judgment interest in the amount of \$10,183,324.19, less the amount of \$7,255,673.40 credited against the judgment, for a total judgment of \$12,860,601.05, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:

19-cv-01785.

MASTER DOCKET

18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$9,605,656.10, plus pre-judgment interest in the amount of \$8,384,553.51, less the amount of \$7,309,009.48 credited against the judgment, for a total judgment of \$10,681,200.13, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET
18-md-2865 (LAK)

This document relates to:
19-cv-01781.

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$3,942,726.01, plus pre-judgment interest in the amount of \$3,441,513.72, less the amount of \$3,000,047.21 credited against the judgment, for a total judgment of \$4,384,192.52, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01783.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$4,028,581.11, plus pre-judgment interest in the amount of \$3,576,909.27, less the amount of \$3,083,865.30 credited against the judgment, for a total judgment of \$4,521,625.08, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01794.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$9,661,341.38, plus pre-judgment interest in the amount of \$8,553,068.98, less the amount of \$7,388,055.59 credited against the judgment, for a total judgment of \$10,826,354.77, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01798.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$6,776,682.16, plus pre-judgment interest in the amount of \$6,012,316.96, less the amount of \$5,222,230.59 credited against the judgment, for a total judgment of \$7,566,768.53, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01922.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$6,820,415.10, plus pre-judgment interest in the amount of \$6,053,327.62, less the amount of \$5,256,608.06 credited against the judgment, for a total judgment of \$7,617,134.66, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01800.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$6,632,588.07, plus pre-judgment interest in the amount of \$5,885,717.07, less the amount of \$5,111,568.82 credited against the judgment, for a total judgment of \$7,406,736.32, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01788.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$3,906,988.92, plus pre-judgment interest in the amount of \$3,468,926.75, less the amount of \$2,990,779.89 credited against the judgment, for a total judgment of \$4,385,135.77, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET
18-md-2865 (LAK)

This document relates to:
19-cv-01870.

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$6,735,157.14, plus pre-judgment interest in the amount of \$5,970,744.09, less the amount of \$5,188,783.50 credited against the judgment, for a total judgment of \$7,517,117.73, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET
18-md-2865 (LAK)

This document relates to:
19-cv-01791.

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$4,049,766.86, plus pre-judgment interest in the amount of \$3,583,342.65, less the amount of \$3,117,874.08 credited against the judgment, for a total judgment of \$4,515,235.42, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01792.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$3,738,204.85, plus pre-judgment interest in the amount of \$3,316,823.31, less the amount of \$2,860,890.25 credited against the judgment, for a total judgment of \$4,194,137.91, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01928.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$3,751,328.05, plus pre-judgment interest in the amount of \$3,337,758.51, less the amount of \$2,873,775.37 credited against the judgment, for a total judgment of \$4,215,311.19, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01926.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$9,628,072.03, plus pre-judgment interest in the amount of \$8,522,433.31, less the amount of \$7,362,252.68 credited against the judgment, for a total judgment of \$10,788,252.65, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET
18-md-2865 (LAK)

This document relates to:
19-cv-01929.

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$6,682,337.34, plus pre-judgment interest in the amount of \$5,884,828.83, less the amount of \$5,136,135.02 credited against the judgment, for a total judgment of \$7,431,031.16, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01803.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$3,889,456.22, plus pre-judgment interest in the amount of \$3,452,265.29, less the amount of \$2,977,023.92 credited against the judgment, for a total judgment of \$4,364,697.58, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01806.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$9,591,887.45, plus pre-judgment interest in the amount of \$8,492,314.24, less the amount of \$7,335,167.85 credited against the judgment, for a total judgment of \$10,749,033.84, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01801.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$6,933,481.11, plus pre-judgment interest in the amount of \$6,081,132.90, less the amount of \$5,321,561.90 credited against the judgment, for a total judgment of \$7,693,052.11, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01808.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$207,190.35, plus pre-judgment interest in the amount of \$191,018.15, less the amount of \$161,865.92 credited against the judgment, for a total judgment of \$236,342.57, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01810.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$4,060,934.42, plus pre-judgment interest in the amount of \$3,544,695.09, less the amount of \$3,089,992.80 credited against the judgment, for a total judgment of \$4,515,636.71, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01809.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$6,697,780.13, plus pre-judgment interest in the amount of \$5,932,703.69, less the amount of \$5,122,802.65 credited against the judgment, for a total judgment of \$7,507,681.17, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
18-cv-04833.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANTS
RICHARD MARKOWITZ AND JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and John van Merkensteijn, jointly and severally, on its fraud claims in the amount of \$8,339,658.10, plus pre-judgment interest in the amount of \$8,445,982.40, less the amount of \$5,971,102.03 credited against the judgment, for a total judgment of \$10,814,538.47, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01812.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$9,475,162.66, plus pre-judgment interest in the amount of \$8,290,331.21, less the amount of \$7,266,218.82 credited against the judgment, for a total judgment of \$10,499,275.05, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01813.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$4,013,391.23, plus pre-judgment interest in the amount of \$3,521,949.37, less the amount of \$3,059,552.75 credited against the judgment, for a total judgment of \$4,475,787.85, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET
18-md-2865 (LAK)

This document relates to:
19-cv-01815.

JUDGMENT AS TO DEFENDANT RICHARD MARKOWITZ

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant Richard Markowitz on its fraud claim in the amount of \$3,931,967.27, plus pre-judgment interest in the amount of \$3,488,833.87, less the amount of \$3,009,206.22 credited against the judgment, for a total judgment of \$4,411,594.92, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01818.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$4,089,026.74, plus pre-judgment interest in the amount of \$3,626,864.51, less the amount of \$3,129,000.46 credited against the judgment, for a total judgment of \$4,586,890.79, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01931.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$3,933,513.67, plus pre-judgment interest in the amount of \$3,480,317.11, less the amount of \$3,007,365.15 credited against the judgment, for a total judgment of \$4,406,465.64, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01918.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANT JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendant John van Merkensteijn on its fraud claim in the amount of \$9,610,169.77, plus pre-judgment interest in the amount of \$8,508,671.88, less the amount of \$7,349,201.16 credited against the judgment, for a total judgment of \$10,769,640.49, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-10713.

MASTER DOCKET
18-md-2865 (LAK)

JUDGMENT AS TO DEFENDANTS

RICHARD MARKOWITZ AND JOHN VAN MERKENSTEIJN

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against defendants Richard Markowitz and John van Merkensteijn, jointly and severally, on its fraud claims in the amount of \$114,309,721.30, plus pre-judgment interest in the amount of \$115,536,253.45, less the amount of \$84,198,095.85 credited against the judgment, for a total judgment of \$145,647,878.89, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment.

DATED: New York, New York

March 15, 2025

SO ORDERED:

Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG

Clerk of Court

BY:

Deputy Clerk